

## ABSTRACT OF THE DISCLOSURE

A calculation processing circuit 10 executes a predetermined operation on the detection signals of a plurality of magnetic sensors A and B, disposed to face a target 3a made of a magnetic material and provided on a rotating member 6, for outputting detection signals with mutually different phases according to a rotation of the rotating member 6, calculates the electrical angle of the detection signals based on a table 2a representing the correlation of the result of the operation executed in advance with a corresponding electrical angle of detection signals, and detects the rotational angle of the rotating member 6 based on the calculated electrical angle. The calculation processing circuit 10 stores a plurality of tables 2a through 2c for different gaps between the target 3a and the magnetic sensors A and B, determines the gap based on the detection signals of the magnetic sensors A and B, and calculates the electrical angle of the detection signals based on the table corresponding to the determined gap.